Applicant: Toshimitsu Taniguchi et al. Attorney's Docket No.: 10417-039002 / F51-

Serial No.: 10/806,610 Filed: March 23, 2004

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A patent issuing on an application with respect to which a requirement for restriction under this section has been made, or on an application filed as a result of such a requirement, shall not be used as a reference either in the Patent and Trademark Office or in the courts against a divisional application or against the original application or any patent issued on either of them, if the divisional application is filed before the issuance of the patent on the other application.

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See also MPEP §804.01. Accordingly, applicants respectfully request withdrawal of the rejection and allowance of all claims.

It is believed that all of the pending claims have been addressed. However, the absence of a reply to a specific rejection, issue or comment does not signify agreement with or concession of that rejection, issue or comment. In addition, because the arguments made above may not be exhaustive, there may be reasons for patentability of any or all pending claims (or other claims) that have not been expressed. Finally, nothing in this paper should be construed as an intent to concede any issue with regard to any claim, except as specifically stated in this paper.

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No fee is believed due, however, please apply any other charges or credits to deposit account 06-1050.

Respectfully submitted,

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Date:	s / p	2/06
Date:		106

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